File No. 273/28

19

Collection No.

3

CB
19/6/47 Mas 19/6.

Office of the Resident in Mysore Bangalore

Pros. Serial Nos. 69-72-8

(23)

Subject.

Income Tax

References to High Court.

Previous References.

Later References.

I S.N.69 | From the Commr. of Income-tax, N.W.F. & Delhi Prov
No.R-14-(1)-14/29-30, dated the 10th March,1930.

II S.N.70 | From the Commr. of Income-tax,Burma, No.2197/Ap-249,
dated the 17th March, 1

III S.N.71 | From the Commr. of Income-tax, Burma,No.2215/Ap-225,
dated the 18th March, 1

Draft submitted.

K.Srikanta Iyer
29/3/30.

31/3

S.N.72. | Issued No. 3000 dated 7-4-30.

Pune S.N.73. | From the Commr. of Income-tax,Punjab,N.W.F.and Delhi
-vinces, No. R.14.I-23/29 dated 26-5-30.

15 | Draft forwarding the Judgment of the Lahore High Court in a reference under the Income-tax Act, Case No. 28 of 1929, to the Asst. Commr. of Income-tax, is submitted.

(S) S.N.72 16 | 2. The Asst Commr. has not yet returned the papers forwarded with this office endt. 3000 dated 7-4-30.He may be reminded about it. A draft para has been added to the endt. accordingly.

K.M. Vasudevan
9.6.30

12/6.

S.N.74. | Issued No. 4810 dated 14-6 30.

Pune S.N.75. | From the Collector and Asst. Commr. of Income-tax,
C & M Station, Bangalore, No. I.T.G./14/30
dated 30-6-30.

17 | For some time the Asst. Commr of Income-tax has been retaining the copies of judgments forwarded to him for information and return . Now that a reminder was issued

S. N. 72

for the return of aertain judgments (statements) sent to him with endt No. 3000 dated the 7th April 1930, the Asst Commr of Income-tax requests permission for the retention by him .In view of the reasons set out in his letter it may perhaps be granted. Draft subd.

16
A

In future a copy may be made of the judgments and communicated to the Asst Commr as the judgments may (occasionally) be required for reference in preparing income-tax cases for reference to the High Court under section 66 (2) of the Income-tax Act.

K.M. Vasudevan
4.7.30.

19

Issue off endt.
There is no need for A. In the event of any particular judgment or statement being required by us the original can also be sent for from the Asst. Comr.

K.O.
6/7

S.N.76. Issued No. 5437 dated 10-7-30.

Pre I
S.N.77. From the Commr of Income-tax, Burma, No. 9042/9055-Ap.349/28-29 dated 11-7-30

Pre II
S.N.78. From " " " No. 8950/8964-Ap.313/28-29 dated 4-7-30.

20

May be communicated to the Asst. Commr of Income-tax, C & M Station, Bangalore. Draft submitted.

K.M. Vasudevan
23-7-30.

247. 30

cretary

S.N.79. Issued No. 6007 dated 29-7-30.

S.N.80. From the Commissioner of Income-tax, Burma, No. 9206 Ap.16 / 9219 30

dated the 14th July, 1930.

Draft endt. submitted.

K.M. Vasudevan
5.8.30.

5/8/30

Secretary.

S.N.81. Issued No. 6265 dated 11-8-30.

S.N.82. From the Commr of Income-tax, Burma, No. 10196 / 10209 /Ap.262/29 30, dated 30-7-30.

Draft submitted.

K.M. Vasudevan
13.8.30.

14/8

S.N.83. Issued No. 6481 dated 18-8-30.

S.N.84. From the Commissioner of Income-tax, Burma, 12377 Ap.75 / 12390 30-31, dated 6-9-30.

Draft endt submitted.

K.M. Vasudevan
18.9.30

22.9.30

S.N.85. Issued No. 7538 dated 25-9-30.

[illegible] 12407 /

File

S.N.86. From the Commissioner of Income-tax, Burma, No. 12595
12607

262 dated 16-9-30

Draft endt submitted.

K.M. Vaonderam
27.9.30

20.9.30

S.N.87. Issued No. 7848 dated 14-10-30.

From A. Brisman, Esquire, I. C. S.,
Commissioner of Income-tax, Punjab,
N. W. F. and Delhi Provinces;

To
The Commissioner, Income-tax,
Bangalore.

No. R-14-(1)-14/29-30, Dated, Lahore, the 10th March 1930.

Sir,

High Court, Lahore-Section 66(3) of the Income-tax Act (XI-1922)-Application under-K.S. Feroze Shah of Nowshera District Peshawar.

I have the honour to send herewith a copy of the High Court judgment delivered in the case noted above.

I have etc.,

Rameshwar Nath
for Commissioner of Income-tax, Punjab, N. W. F. and Delhi Provinces.

:-M. Ali:-

13 MAR

3184
21/3/30

V-2
V&P

BANGALORE
3383
26/3/30

B U R M A

No. 2214/Ap-225
28-29

From

J.C. MACKENZIE, ESQ., I.C.S.,

Commissioner of Income-tax, Burma.

To

The Commissioner of Income-tax,

B A N G A L O R E.

Dated Rangoon, the 18th March 1930.

Subject:- Income-tax Act, Indian (XI of 1922) - Section 66(2) - Reference to the High Court - Assessment of the K.K.C.T. Chettyar Firm, Rangoon, for the year 1928-29 - My letter No. 449/462/Ap-225, date the 13th February 1930.

Sir,

In continuation of my letter cited above, I have the honour to forward herewith a copy of the judgment on the reference mentioned above.

I have the honour to be,

Sir,

Your most obedient servant,

18/3/30

P.A.,
for Commissioner of Income-tax, Burma.

VGP/17

B U R M A.

No. 2197 /AD-349
28-29

From

J.C. MACKENZIE, ESQ., I.C.S.

Commissioner of Income-tax, Burma.

To

The Commissioner of Income-tax,

B A N G L O R E.

Dated Rangoon, the 17th March 1930.

Subject:- Income-tax Act - Indian (XI of 1922) - Section 66(2) - Reference to the High Court - Assessment of the Soorated Bara Bazaar Co., Ltd., Rangoon, for the year 1928-29.

Sir,

I have the honour to forward a copy of the statement submitted to the High Court in the above case.

I have the honour to be,

Sir,

Your most obedient servant,

17.3.30

A.C.A.,
for Commissioner of Income-tax, Burma.

VCR/17

No. 2000 Enc 3
7-4-1930

1. Judgment of the Lahore High Court in Civil Miscellaneous No.135 of 1929.

2. Judgment of the Rangoon High Court in Civil Reference No.1 of 1930.

3. Statement in the case referred to the Rangoon High Court in the matter of assessment of the Sooratee Bara Bazaar Co.,Ltd., Rangoon.

D R A F T.

*
The marginally noted papers are forwarded to the Assistant Commissioner of Income-tax, C & M Station, Bangalore, for information and favour of return.

31/3
for Secretary to the Resident.

CAS
29/3/30.

2d
1/4/30

1.4.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
4 JUNE 1930
Regd. No. 5875
File. No. 273/28

173

OFFICE OF THE COMMISSIONER OF INCOME TAX IN MYSORE.
Recd. 2/6/30
No.
Enclosures, if any.

From

W.R.Pearce, Esquire,
Commissioner of Income-tax, Punjab,
N.W.F. and Delhi Provinces, Lahore.

To

The Commissioner of Income-tax,
Bangalore.

No. R-14-i-23/29, Dated, Lahore, the 26th May 1930

Sir,

Reference to High Court - Income-tax Act (XI-1922) Section 10(2)(iii) - Partner's advances-Interest on - Admissibility of as deduction-Messrs. Bhola Shah Narsingh Das of Gujranwala

2 JUNE 1930

I have the honour to forward herewith a copy of the High Court's judgment in the case noted above

I have etc.,

Rameshwar Nath
for Commissioner of Income-tax, Punjab
N.W.F. and Delhi Provinces.

no 4810 encl
dt 14/6/30

Draft.

S.N. 73 (Encl)

* Judgment of the Lahore High Court in Case No. 28 of 1929.

(S)
S.N. 72

* The marginally noted paper is forwarded to the Asst. Commr.-ofx Income-tax, C & M Station, Bangalore, for information and favour of return.

2. He is also requested to return the papers forwarded to him with the Residency office Endt. No. 3000, dated the 7th April 1930.

offg. Secretary to the Resdt.

9.6.30

No. I.T.G/~~Mis~~/1~~4~~/30.

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 30th June *1930*..

FROM G. H. Cooke, Esq., M. C., I. C. S.,
COLLECTOR AND ASST. COMMR. OF INCOME-TAX,
CIVIL AND MILITARY STATION,
Bangalore.

To

The Secretary to the Resident
and Commissioner of Incometax,
Civil and Military Station, Bangalore.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
2 JULY 1930
Regd. No. 6755
File. No. 272-28

~~Subject~~—

SIR,

(U)
S. 86. 74

With reference to your Office Endorsement No. 4810/273-1928, dated the 14th June 1930, I have the honour to state that the Incometax Officer requires the judgments and statements for future reference. As he is dealing with original assessments and as the judgments and statements are too lengthy to be copied easily, I request that permission may be granted to retain these papers in the Incometax Office.

I have the honour to be,
Sir,
Your most obedient servant,

1.7.30.

SM. Collector & Asst. Commr. of Incometax.

30/6

DESPATCHED
1-JUL. 1930

Memorandum.

No. 5437

From The Secretary to the Resident.

Bangalore, dated 10th July 1930

To The Asst Commr of Income-tax C & M Station, Bangalore.

N.75 Refce. His letter No. I.T.G./14/30 dated the 30th June 1930.

There is no objection to his retaining, in future, the judgments and the statements, in case of references to the High Courts under section 66(2) of the Indian Income-tax Act, 1922, forwarded to him, ~~may be retained by him~~.

KQ.
617.
for Secreatry to the Resdt.

4/8/30. 10W 4.7.30

BURMA.

No. 9042/AD-349
9055. 28-29

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
18 JULY 1930
Regd. No. 2294
File. No. 273/26

From

J.F. SMITHY, Esq., I.C.S.,

Commissioner of Income-tax, Burma.

To

The Commissioner of Income-tax,

Bangalore.

Dated Rangoon, the 11th July 1930.

Subject:- Income-tax Act - Indian (XI - 22) - Section 66(3) - Assessment of Cooratee Bara Bazaar Co. Ltd., Rangoon, for the year 1929-29.

Sir,

I have the honour to forward a copy of the order of the High Court, Rangoon, on an application submitted by the Cooratee Bara Bazaar Coy. Ltd. of Rangoon under Section 66(3) of the Indian Income-tax Act.

I have the honour to be,

Sir,

Your most obedient servant,

4/7/30.
P.A.,
for Commissioner of Income-tax, Burma.

VGD/2

BURMA.

No. 8950/8964 / Ap. 313 28.99

OFFICE OF THE RESIDENT IN MYSORE, BANGALORE.
JUN 1930
Regd. No. 2295
File. No. 313/28

From

J.F. SMITH, ESQ., I.C.S.,

Commissioner of Income-tax, Burma,

Rangoon.

To

The Commissioner of Income-tax,

Bangalore.

Rangoon, the 4th July 1930.

Subject:- Income-tax Act (Indian XI -1922) - Assessment 1925-26 - M.M. Chettyar Firm - Privy Council - Application for leave to appeal to.

Sir,

I have the honour to forward a copy of the High Court's order in the above case.

I have the honour to be,

Sir,

Your most obedient servant,

4/7/30

for Commissioner of Income-tax, Burma.

3.7.30.

NKR 1/7.

[R. 106 (a).]

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 29th July 1930

No. 6007 Enclos. 6

A copy of the marginally* noted letter, with enclosure, is forwarded in original to the Assistant Commissioner of Income-tax, C & M Station, Bangalore, for information.

Rec I
S.N-77 (1) *No.9042/9055-Ap-349/28-29, dated the 11th July, '30,

Rec II
S.N-78 (2) ~~dated the~~ No.8950/8964-Ap313/28-29, ~~from the~~ dated the 4th July, 1930,

from the Commr of Income-tax, Burma.

Secretary to the Resident.

1212—16-3-1929—5,000—RPB.

KRW 23-7-30

26/7

BURMA.

No. 9206 / Ap. 16
9219. 30

From

S.T. of Mx, Mop I.C.U.,

Commissioner of Income-tax, Burma,

Rangoon.

To

The Commissioner of Income-tax,
Bangalore.

21 JULY 1930

OFFICE OF THE RECIPIENT IN MYSORE
BANGALORE.
23 JULY 1930
Regd. No. 7470
File No. 373/28

Rangoon, the 14½ July 1930.

Subject:- Income-tax Act, Indian (XI of 1922) - Section 66 (2) - Reference to the High Court - Application of [illegible] - Statement Concern for reference in connection with the assessment for 1929-30.

Sir,

I have the honour to submit a copy of the statement in the above case which has been submitted to the High Court of Judicature at Rangoon.

I have the honour to be,

Sir,

Your most obedient servant,

for Commissioner of Income-tax, Burma.

OFFICE OF THE COMMISSIONER OF INCOME TAX IN MYSORE.
Recd. 21-2-30
No.
Enclosures, If any.
(2)

JJK 8/7.

[R.O. 106 (a).]

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

B

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 11th August 1930.

No. 6265 Enclos. 2.

in original

A copy of the marginally* noted letter, with enclosure, is forwarded to the Asst Commr of Income-tax, C & M Station Bangalore, for information.

*No. 9206 Ap.16 / 9219 30

dated the 14th July, 1930

from the Commissioner of Income-tax, Burma.

Secretary to the Resident.

1212—16-8-1929—5,000—BPB.

BURMA.

No. 6196/6209 /Ap:262/29-30.

82

From

J.F. SMEATH, ESQ., I.C.S.,

Commissioner of Income-tax, Burma,

RANGOON.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
- 5 AUG. 1930
Regd. No. 2954
File No. 273/28

The Commissioner of Income-tax,

Bangalore.

Rangoon, the 30th July 1930.

Subject:- Indian Income-tax Act, 1922 (XI of 1922), Section 66 (2) - Reference to High Court - Assessment of M.K.S. Chettyar Firm, Pegu, for the year 1929-30.

Sir,

I have the honour to forward a copy of the statement in the above case which has been submitted to High Court of Judicature at Rangoon.

I have the honour to be,

Sir,

Your most obedient servant,

26/7/30 P.A.

for Commissioner of Income-tax, Burma.

26/7

IMR 20/7.

[R.O. 106 (a).]

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 18th August 1930

No. 648/ Enclos. 2

P.C 5.N.82

A copy of the marginally* noted letter, with enclosure in original is forwarded

*No. 10196 / 10209 /Ap.262/29-30, dated the 30th July, 1930, from the Commr of Income-tax, Burma.

to the Asst Commr of Income-tax, C & M Station Bangalore for information.

for Secretary to the Resident.

1212—16-3-1929—5,000—RPB.

ICW 13.8.30

20 aks 14/8/30

M.S.I/8 B.

BURMA.

Postal Address:-
22/24, PHAYRE STREET, RANGOON.
* * * *
Telegraphic Address:-
"C O M I N T A X"
* * * *
Telephones: (777 Cent.
(1694 ,,

No. 12377/12390 Ap.75 30.31

OFFICE OF THE COMMISSIONER OF INCOME TAX IN MYSORE.
Recd. 15-9-30
No.
Enclosures, if any.

From

J.F. STEEN, Esq., I.C.S.,

Commissioner of Income-tax, Burma,

To

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
17 SEPT. 1930
Regd. No. 9491
273/30

The Commissioner of Income-tax,

BANGALORE.

Dated Rangoon, the 6th September, 1930.

Subject:- **Income-tax Act (Indian, XI of 1922) - Reference to High Court - Section 66(2) Assessment of the T.C.T.S. Chettyar Firm for 1927-28.**

Sir,

I have the honour to forward a copy of the statement in the above case which has been submitted to the High Court of Judicature at Rangoon.

Submitted
15 SEP. 1930

I have the honour to be,

Sir,

Your most obedient servant,

Amrit Bazar 5/9/30

P.A. for Commissioner of Income-tax, Burma.

This is to be sent to the C.K.M. Bahadur Income-tax Dept.
15/9/30

KB.4/9/30.

4/9/30.

17/9

85

[R.O.106(a).]

All communications
should be addressed
to the Secretary to the
Resident in Mysore,
Bangalore,
by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 25th September 1930

No. 7538 Enclos. 2

A copy of the marginally* noted letter, with enclosure, is forwarded to the Asst Commissioner of Income-tax, C & M Station, Bangalore for information.

S. N. 84

*No. 12377 Ap.75 / 12390 30-31, dated the 6th Sept. 1930, from the Commissioner of Income-tax, Burma.

for Secretary to the Resident.

1212—16-3-1929—5,000—RPB.

Js by
B. J. 24.9.30
QBP
24.9.30

KMV
18.9.30